

**Illinois Department of Revenue
Regulations**

Title 86 Part 107 Section 107.300 Balance Due General Information
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TITLE 86: REVENUE

PART 107

TELEFILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS

Section 107.300 Balance Due General Information

- a) The TeleFile Filer is responsible for submitting payment of any balance due the Department no later than April 15 of the filing year or any other filing date designated by the Department in its booklets or on its website. (See 35 ILCS 5/601.) Failure to make full payment by this date will result in the imposition of interest and penalties. (See 35 ILCS 735/3-2 and 3-3.)

- b) The TeleFile Filer may choose to pay the balance due by credit card. The TeleFile Filer may call a designated telephone number provided in the IL-1040 booklet to make such payment after completion of the TeleFile filing process. The TeleFile Filer is responsible for payment of any fee charged in order to make payment in this manner. Pursuant to 35 ILCS 5/605, the Department of Revenue will not pay any discount fee charged by the credit card issuer.